



TIM RUSSELL
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
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CYNTHIA UNDERWOOD
Assistant Commissioner

LEWIS A. EASTERLY
Secretary

NOTICE

All Out-of-State Applicants for Buyers' Identification Cards

It has been the Department of Revenue's long-standing policy that an out-of-state dismantler qualifies for the Alabama buyer's identification card if he holds a license from his home state that is equivalent to the Alabama Automotive Dismantler and Parts Recycler license.

Previously, a license issued by another state was not considered equivalent to the Alabama Automotive Dismantler and Parts Recycler license unless, among other things, the issuing state required the submission of cash or a surety bond of at least \$10,000. Recently, the Administrative Law Judge of the Alabama Department of Revenue has issued a Final Order eliminating the bond requirement as a test of equivalence for out-of-state dismantlers. Therefore, a license issued by your state will be considered equivalent to the Alabama Automotive Dismantler and Parts Recycler license if the licensing laws of your state provides for all of the following:

- (a) Authorization to engage in the business of purchasing and dismantling, disassembling or repairing, wrecked, abandoned, or repairable motor vehicles, and selling the usable parts thereof; or the business of selling such wrecked, abandoned, or repairable motor vehicle as a unit at wholesale; or selling the hulk of the vehicle after the salvageable parts have been removed.
- (b) A physical location within the state of licensure.
- (c) Maintenance of records of all purchases and sales of vehicles for a period of five years from the date of purchase or sale, including the name and address of each purchaser or seller.

An applicant applying for an Alabama buyer's identification card must submit a check or money order in the amount of \$10.00 for each card (maximum three cards). Additionally, you must submit a completed application for each agent or employee along with copies of the documents listed below.

- 1. Automotive dismantler and parts recycler or used parts license.**
- 2. Applicant driver's license.**

Note: A license issued by a political subdivision of a state, or by a municipality will not be considered equivalent to the Alabama automotive dismantler and parts recycler license.

Questions regarding this matter may be directed to:

Severance & License Tax Section
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Montgomery, AL 36132-7550
(334) 353-7827